

**ASSESSMENT APPEALS BOARD MINUTES
COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA**

Friday, January 29, 1999

The Assessment Appeal Board of the County of San Luis Obispo, State of California, met in regular adjourned session at 9:00 o'clock A.M., in the County Clerk-Recorder's office at 1134 Monterey Street, San Luis Obispo, California.

PRESENT: Appeals Board Members Mr. Harry Yasumoto, Mr. Kem Weber and
Chairperson Tom Baron

ABSENT: Appeals Board Member None

Mr. Ed Olpin, Deputy County Counsel, is present and represents the Assessment Appeals Board.

Ms. Linda Trahey, Mr. Cory Powell, and Ms. Barbara Edgington, Deputy Assessors, are present and sworn.

This is the time set for members of the public wishing to address the Board on items not set on the Agenda. Chairperson Baron opens the floor without response.

Application No. 1998-3, Crandall Family Partnership, APN # 019,061,006 is presented. Mr. Charles S. Crandall, Agent, is present and sworn. Ms. Trahey describes the property, explains a Stipulation has been reached between the Applicant and the Assessor and that the only issue before the Board is if a change of ownership occurred. Mr. Crandall discusses the history of the parcels involved and the intent of the transfer of property. Ms. Edgington presents the Assessor's case (**Assessor's Exhibit A - Crandall Transfer Graph; Assessor's Exhibit B - State Board of Equalization Letter dated March 23, 1995, Assessor's Exhibit C - Penner v. County of Santa Barbara Court Case, Assessor's Exhibit D - Penner v. Santa Barbara Court Case Graph**). Discussion regarding what constitutes a reassessable event occurs. **Matter is fully discussed, thereafter, on motion of Mr. Yasumoto, seconded by Mr. Weber, and unanimously carried, Application No. 1998-3, Crandall Family Partnership, is continued to April 16, 1999 to allow Mr. Crandall time to seek advise to see if he can correct the title to reverse the reassessable event.**

Application No. 1998-62, OTR, an Ohio Corporation, APN #030,513,013, is presented. Ms. Vicki Glicher, Agent, is present and sworn. Ms. Trahey describes the property, states the business property appeal has been withdrawn, and the real property is the only issue. Discussion regarding the business and real property occurs, Ms. Glicher is not prepared to continue. **Matter is fully discussed, thereafter, on motion of Mr. Yasumoto, seconded Mr. Weber, and unanimously carried, Application No. 1998-62, OTR, an Ohio Corporation, is continued to March 19, 1999.**

Application No. 1998-70, Atascadero Investors Ltd. Ptp., APN #030,461,023, is presented. Ms. Vicki Glicher, Agent, is present and sworn. Mr. Powell describes the property and discusses the Section 515 Program. Ms. Glicher presents her case (**Applicant's Exhibit 1 - Appraisal, Applicant's Exhibit 2 - State Board of Equalization Letter dated October 1, 1998, Applicant's Exhibit 3 - State Board of Equalization Letter Dated February 22, 1979**). Mr. Powell presents the Assessor's case (**Assessor's Exhibit A - Assessor's Presentation, Letter & Income Approach**). Ms. Glicher discusses the California Money Market rate (**Applicant's Exhibit 4 - State Board of Equalization Letter Dated February 22, 1979, Page 2**) states she believes she has used the correct methodology. Discussion regarding 236 Housing, Section 515 housing and subsidies occurs. Ms. Trahey informs the Board that the State Board of Equalization letter dated October 1, 1998 is the only information from the State Board regarding Section 515 and 236 Housing. **A motion by Mr. Weber, to allow the applicant to seek an opinion from the State Board of Equalization regarding subsidized and restricted rents before the Board values the property and grant a continuance is discussed and Mr. Weber withdraws his motion.**

Chairperson Baron continues this item to later in the morning to allow the Assessor's staff time to discuss this issue.

The Clerk presents for approval the **minutes from the December 19, 1998 hearing. Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Baron, with Mr. Neve being absent, motion carries and the minutes of December 19, 1998 hearing are approved as presented and the Chairperson is instructed to sign same.**

Application No. 1998-5, West Bay Company, LLC, APN #090,431,010, is presented. The applicant is not present. Thereafter, on motion of Mr. Yasumoto, seconded by Mr. Weber, and unanimously carried, Application No. 1998-5, West Bay Company, LLC, is denied for non-completion.

A Waiver of Time for Application No. 1997-100, Wallace Computer Services, Inc., is presented. The applicant is not present. Thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carried, the Waiver of Time for Application No. 1997-100, Wallace Computer Services, Inc. is approved and the Chairperson is instructed to sign same.

Vicki M. Shelby, Senior Board Clerk, presents a survey regarding compensation for Assessment Appeal Board members from comparable counties and how they handle an appeal filed by a member of the Board of Supervisors; indicates the average pay from the survey, for Assessment Appeal Board members was \$167.50. The Board continues this to February 26, 1999.

The Board resumes the hearing on **Application No. 1998-70, Atascadero Investors Ltd. Ptp.** Ms. Trahey requests a decision from the Board. **Thereafter, on motion of Mr. Weber, seconded by Mr. Yasumoto, and unanimously carried, on Application No. 1998-70, Atascadero Investors Ltd. Ptp., date of value January 1, 1998, the full value of land is fixed at \$300,000, the full value of improvements is fixed at \$700,000 and the full value of Personal Property is fixed at \$3,000, for a total fixed value of \$1,003,000. Both the Assessor and Applicant waive Findings of Fact.**

This is the time set for Board members, Assessor and/or Staff to bring up items to be discussed at the next meeting. The Board asks that a breakdown of current appeals be set on the February 26, 1999 agenda.

On motion duly made and unanimously carried, the Assessment Appeals Board of the County of San Luis Obispo, State of California, does now adjourn to Friday, February 26, 1999 at 9:00 o'clock a.m. in the Board of Supervisors Chambers, County Government Center, San Luis Obispo, California.

Chairperson

ATTEST:

JULIE L. RODEWALD, County Clerk-Recorder
and Ex-Officio Clerk of the Assessment Appeals Board

By:
Deputy Clerk-Recorder

cmc